**Gynvmvev** (evsj v)

المحاسبة

[اللغة البنغالية]

‡ LK: bgvb web Avej evkvi تأليف: نعمان بن أبو البشر

m¤úv` bv : KvDQvi web Lv‡j ` مراجعة : كوثر بن خالد

Bmj vg cٌPvi eÿ‡iv, ivel qvn, wiqv` المكتب التعاوني للدعوة وتوعية الجاليات بالربوة الرياض

1429 - 2008



gnvmvev

Avj-gynmvev I kwmāK A\_®AvZeemgvţjvPbv| wbţRi wnmve wbţR Kţi tbqv| cwifvIvq gynvmvev kţāi Aa®nj, gvby Zvi KZKg®I K\_v¸ţjvi cĎZ ZvKvţe| hLb ţ`Lţe tm tKvb fvj K\_v ev KvR KţiţQ ZLb Avj wai ïKwiqv Av`vq Kiţe Ges tm K\_v I KvţRi Dci AUj \_vKţe| Avi hw` t`ţL tKvb Lvivc K\_v ev KvR Kţi tdţjţQ Zvnţj tm Zv tQţo t`ţe I ZvI ev Bţ¯Mdvi Kiţe|

Ávbx I m‡PZb e w³ gv‡ZB KvR Kivi c‡e wPšr K‡i †`L‡e G KvRwU Zvi Rb K‡ZvUv fvj djvdj wb‡q Avm‡e | hLb †`L‡e †h, KvRwU fvj dj wb‡q Avm‡e ZLb †m Zv Ki‡e | Avi hw` †`‡L djvdj fvj n‡e bv ZLb †m Ki‡e bv |

gvbyl `ynbqvi e"vcv‡i †Kvb KvR Ki‡Z G bxwZB Aej ¤b K‡i \_v‡K| e"emvqx, wk¶K, PvKaix Rxwe, K.I.K, M‡elK mK‡jB G bxwZ AbymiY K‡i| cnuzwu c`‡¶‡cB wPš⊬K‡i KvRwU KZUKzmdj n‡e|

GKRb gynwj g †Zv `yubqv‡K AwwLiv‡Zi †¶Î e‡j wekļm K‡i | Av‡iv wekļm K‡i AvR †m hv K‡i hv‡"Q Kvj‡K Zvi wnmve Avj wai Kv‡Q w`‡Z n‡e | G w`‡Ki weţePbvq gvbyl hv wKQz Avj wai wewa-wb‡l‡ai AvIZvq hv Kiţe Zv Avţiv ţekx gynvmvevi `vex iv‡L |

Avj wai Avt`k wbtla cvjb I eR® nj metPtq eo e¨emv|`ybqvi tKvb e¨emv ev KvR Ktg©¶wZMÖʻntj Zvi ¶wZ cynltq tbqv m¤@, wKšʻAvwLivZ m¤úwKZ KvtR ¶wZMÖʻntq cotj Zvi ¶wZ cynltq tbqv KLtbv m¤@ nq bv| AvwLivtZ tKn mdj Kvg ntj tmUvB nte ¯vqx mdj Zv Avi tKn e¨\_©tmUvB nte ¯vqx e¨\_Zv|

nvmvb emix (iv.) eţjb, Avj wa H ev>`vi cůZ ing Ki"b, hvi mvg‡b †Kvb KvR Avmţj †m wPš+K‡i GUv Avj wai Rb¨ bv wK Zvi cww\_@ ¯(^\_\@Av` v‡qi Rb¨ | hw` Avj wai Rb¨ nq †m ZvovZwo c\_ Pj‡Z ¨ii" Kţi | Avi hw` cww\_@ ¯(ţ\_\@ Rb¨ nq Zvnţj †m Mwogwm Kţi |

Avj wa i ve Ÿj Avj vgxb gynvmvev Ki‡Z wbţ`R w`ţqţ0:—

 $\hat{U}$ tn gygbMb! †Zvgiv Avjv+‡K fq Ki; c $\hat{U}$ Z"‡KB †f‡e †`LyK AvMvgx Kv‡ji Rb" †m Kx cwW‡q‡Q $\hat{U}$ 1

Betb Kvmxi (i.) G AvqvtZi e"vL"vq etj b, †Zvgvt`i wbtRt`i wnmvtei gtLvgyL nlqvi c‡e® wbtRi wnmve vbtR Kti bvl | Ges ZwwKtq t`L Zwg wbtRi wPi vqx emevtmi Rb", †Zvgvi c@Zcvj tKi mvt\_ mv¶vtZi Rb" Kx mÂq KtiQ|

gynvmvevi cůZ ce@ZPDjvgvtq †Ki $vtgi_i*Z_i$ c0vb: Dqvi (iv.) etit10b:

ÛtZvgiv wnmvţei m¤§Lxb nlqvi cţe®wbţRţ`i wnmve Kţi bvl | Avgj lhb Kivi cţe®wbţRţ`i Avgţji lhb wbţRiv Kţi bvl | AvRţKi wnmve AvMvgx Kvţji wnmve cÖvbţK mnR Kţi †`ţe| gnv wnmvţei m¤§Lxb nlqvi Rb¨ cÜwZ bvl | †m w`b Dcw⁻Z Kiv nţe †Zvgvţ`iţK Ges †Zvgvţ`i wKQB †Mvcb \_vKţe bv |Õ gvqqqb Beţb †gnivb eţj b :

ÔMB‡RI Askx`vi †\_‡K gvbyl †h i Kg wnmve Kţi cvl bv eţtS wbţq \_vţK, wbţRi Avgţji wnmve Zvi †Pţq KwVbfvţe bv Kiţj †Kn gjËvKx nţZ cviţe bv|Ô nvmvb emix (i.) eţj b :—

ÛAvj vîni Kv‡Q wnmve w`‡Z nţe G fq Kţi th wb‡Ri Kţg® wnmve wb‡R Kiţe tm mwZ¨Kvi mvnmx gygb| hviv `ydoqvţZ wb‡Rţ`i Kţg® wnmve wbţRiv KţiţQ ciKvţj Zvţ`i wnmve-wbKvk nvév I mnR nţe| Avi hviv cy\_extZ wbţRţ`i wnmve Kţiwb ciKvţj Zvţ`i wnmve t`qv nţe AZ¨š-KwVb|Ó

## gnvmvev wKfvte Kiteb:

gynymyevi Rb" kixAZ wbt` MkZ wbw` ó †Kvb wbqg †bB| gyygb e "w³ wb‡R AM\u00fanaKvtii wfw\u00e4tz †hUv fvj g‡b Ki‡eb †mUvi wnmve Ki‡Z ‡Póv Ki‡eb| hZţekx wb‡Ri Kg\u00e7v\u00e0\_tj v gynymyev Ki‡eb ZZB Kvi Kj "vY| wK wk wel‡q gynymyev Kiv †h‡Z cv‡i Gi Gi msw\u00e4lß ifctiLv bx‡P Ztj aivi †Póv KiwQ|

- (K) cot to whom white the Avjum Avgvi color thank j kvR, Avkx`v-wekum dir kti w`tqtQb Avwg tmUv Av`vq kiwQ wkbv? Av`vq kti \_vktj tmUv wk BljvtQi mvt\_ Av`vq kiwQ? tmUv Av`vq kitz thtqivmjyjum (m.) Gi mybun AbymiY kiwQ wkbv? G mkj color die dëti hw` tkvb µwU cwijum Z nq Zvntj Zv`i kitz nte Ges Gi Rb ZvI ev I Bt Mdvi kitz nte |
- G t¶ţÎ c<u>0</u>ţg ZvInx` ev Avj wai GKvZev`tK claïvb¨ t`te| t`LţZ nţe Awwg ZvInxt`i cwicy® AvKx`v tcvIY KiwQ wK bv? mKj clkvi tQvU eo wkiK t\_tk cyZ-cweÎzv AR® Kiţz tcţiwQ wK bv? mKj t¶ţÎ Avj wai Dci fimv, ZvIqv°j, Zvi KvţQ Avkq tbqv I Zvi KvţQB t`vqv-cloßv KiwQ wK bv? AZ:ci diR KvţRi wnmve wbţZ tPóv Kiv; cvP Iqv³ mvj vZmgn mgqgZ, Zvi mKj kZ°i"Kb, IqwwRe, mbuţZi mvţ\_ Av`vq nţ"Q wK bv?
- (L) Avj wał ZvAvj v hv wKQz wb‡la K‡i‡Qb Zv Awng KZLwwb cwinvi Ki‡Z †c‡iwQ| GB welqUvi wnmve †bqv|
- (M) Avgvi AvPvi-AvPvib m¤úY♥v‡e Bmj vgx Pwiţl cwiYZ nţqţQ wK bv? hw` bv nţq \_v‡K Zţe Zv AR¶bi Rb¨ †Kvb cФPóv PwjţqwQ wK bv? Avi Pwiţli Lvivc w`K¸ţj v cwiZ¨vM KiţZ †cţiwQ wK bv? G e¨vcvţi Dţ` ¨vM wbţq \_vKţj Zv KZUv mdj nţqţQ?
  - (N) mbwZ I bdj Avgj ţj v Av`v‡qi e"vcv‡i KZLwwb hZœvb n‡qwQ Zv wn‡me K‡i †`Lv|
- (0) Dcţiwwj L welqţţı v Qvov Ab¨mKj KvR-Kg©ţţı v Awug Avj w<del>n</del> ZvAvj vi mšwó AR® Kivi Rb¨ Ki‡Z †cţiwQ wK bv Zvi wnţmve †bqv|

Gfvte gynwnvev Kti, wbtRi wnmve wbtR wbtq th tKvb gynwj g wbtRtK DbaZ KitZ cvti | cYZv I mdj Zvi kxtl9btq thtZ cvti |

## gynvmvevi wbw`@wKQzwelq:

- (K) Ávb AR® Kiv| Ávb ej ‡Z kiqx Ávb‡K eySv‡bv n‡q‡Q| hv Cgvb I Kzdi, nK I ewwZj, mij c\_ I åvše\_, jvf I ¶wZi, Kj¨vY I AKj¨vY Gi g‡a¨ cv\_k° wb‡`k K‡i| †h e¨w³ G Áv‡b hZ DbwZ jvf Ki‡Z cvi‡e Zvi gynvmvev ZZ cYZv jvf Ki‡e|
- (L) wb‡Ri e¨vcvţi Lvivc aviYv †cvlY Kiv| wb‡R‡K fvj g‡b Kţi AvZœZw߇Z gMœnlqv DwPZ bq| †Kvb fvj KvR Kţi hw` g‡b Kţib Awwg A‡bK wKOz Kţi †d‡j wQ Zvnţj gynvmvev Kiv m¤te nţe bv| Avgvţ`i mKţji eys‡Z nţe †h Avgiv hZB fvj KvR Kţi \_wwKbv †Kb Avj wai iveŸj Avj vgxţbi `wóţZ Zv μwUc¥® wZwb G μwU ¶gv Kţi hw` KvRUv Keyj Kţi †bb Zvnţj GUv Zwi AbţMħ| Avi hw` wZwb KvRwU μwUc¥®nlqvi KviţY Keyj bv Kţib Zvnţj GUv nţe Zvi Bbmvd|

Bebj Kwq $^{\circ}$ g (i.) etj tb: th e $^{\circ}$ w $^{\circ}$  wb $^{\dagger}$ RtK wPb $^{\dagger}$ Z tc $^{\dagger}$ itQ tm B wb $^{\dagger}$ Ri m $^{\circ}$ uútK $^{\circ}$ Lvivc aviYv iv $^{\dagger}$ L $^{\circ}$ Avi th wb $^{\dagger}$ Ri m $^{\circ}$ uútK $^{\circ}$ AÁ, tm wb $^{\dagger}$ Ri m $^{\circ}$ uútK $^{\circ}$ D $^{\circ}$ P avibv tcvIY K $^{\dagger}$ i v $^{\dagger}$ K $^{\circ}$ 

kvqLj Bmj vg Beby ZvBwgqv (i.) etj b : Ögvbţliv me©v fj-µwU Kţi Avj whi ¶gvi gyLvţc¶x \_vţK| Avi th e`w³ aviYv Kţi th, Awug Avgvi `wwqZi c¥fvţe Av`vq KţiwQ Ges Avj whi ¶gvi cÖqvRb tbB, tm c\_åô|

## Avgvt`i ce@Z@t`i gnvmvevi D`vniY:

Avbvm (iv.) etj b : Awwg GKw`b †`Lj vg Dgvi (iv.) GKUv t`qvtj i KvtQ `wwotq wbtRtK mt¤rab Kti ej tQb, tn Dgvi! Zwg gwgbt`i kvmK, tZvgvi aÿsm Awbevh® Zwg Aek¨B Avj wntK fq Kite, bqtZv wZwb tZvgvtK kwv-t`teb|

## gnvmvevi djvdj:

qnvmvevi DcKwiZvAtbK|GiKtqKwUwbtqcAvtjvPbvKivnj:

- (K) gynwnveKvix wb‡Ri †`vlÎî"wU m=ú‡K=m‡PZb nq| Avi †h wb‡Ri †`vl=Î"wU m=ú‡K=m‡PZb n‡Z bv cv‡i, †m Zv ms‡kvab Ki‡Z cvi‡e bv|
  - (L) KłcëwE m¤ú‡K®AeMZ nIqvI Zvi wPwKrmvi Rb" e"e"v †bqv|
- (M) Avj wa i veŸj Avj vgxtbi ^ah®Abyaveb Kiv| Gfvte th, Awwg KZ eo Ab¨vq KtiwQ A\_P wZwb AvqvtK Zr¶bvr kww¯-bv w`tg mstkvab nI qvi mthvM w`tgtQb|
  - (N) th `ybqv‡Z wb‡Ri wnmve wb‡R Ki‡e ciKv‡j Avj v<del>n</del>i Kv‡Q Zvi wnmve t`qv mnR n‡e| mgvß

<sup>1</sup> mɨv nvki : 18|

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